

Statement of Changes in Net Position for Fiscal 2002 Reporting

| Statement of Changes in Net Position for Fiscal 2002 Reporting | | | | | | USSGL Account Attributes/1 | | | |
|--|----------------|------------------------------|---|------------|---------------|---|-----------------|---------------------|---|
| | | | | | | Adjusted Trial Balance | | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | 1 | Beginning Balances | | | | | | |
| | X | 1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| X | | 1 | Pre | B | 3310 | Cumulative Results of Operations | | | |
| | | | | | | | | | |
| | | 2 | Prior-Period Adjustments (+/-) | | | | | | |
| | X | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | |
| X | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | |
| X | | 2 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | |
| | X | 2 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | |
| | | | | | | | | | |
| | | 3 | Beginning Balances, As Adjusted | | | | | | |
| X | X | 3 | | | CALC (1..2) | | | | |
| | | | | | | | | | |
| | | Budgetary Financing Sources: | | | | | | | |
| | | | | | | | | | |
| | | 4 | Appropriations Received | | | | | | |
| | X | 4 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | | Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special |
| | | | | | | | | | |
| | | 5 | Appropriations Transferred-In/Out (+/-) | | | | | | |
| | X | 5 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | | | Debit - Decreases/Credit - Increases |
| | X | 5 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | 6 | Other Adjustments (Rescissions, etc.) (+/-) | | | | | | |
| | X | 6 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | | Debit - Decreases/Credit - Increases |
| X | | 6 | Pre | E | 5790 | Other Financing Sources | | | Relating to adjustments. Debit - Decreases /Credit - Increases |

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| | | 7 | Appropriations Used | | | | | | |
| | X | 7 | Pre | E | 3107 | Unexpended Appropriations - Used | | | Debit - Decreases/Credit - Increases |
| X | | 7 | Pre | E | 5700 | Expended Appropriations | | | Debit - Decreases/Credit - Increases |
| | | 8 | Non-Exchange Revenue | | | | | | |
| X | | 8 | Pre | E | 5310 | Interest Revenue | T | A | |
| X | | 8 | Pre | E | 5319 | Contra Revenue for Interest | T | A | |
| X | | 8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | T | A | |
| X | | 8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | T | A | |
| X | | 8 | Pre | E | 5800 | Tax Revenues Collected | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5809 | Contra Revenue for Taxes | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5890 | Tax Revenues Refunded | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5900 | Other Revenue | T | A | |
| X | | 8 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | A | |
| | | 9 | Donations and Forfeitures of Cash and Cash Equivalents | | | | | | |
| X | | 9 | Pre | E | 5600 | Donated Revenue - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5900 | Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |
| X | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |

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| | | | | | | | | | |
| | | 10 | Transfers-In/Out Without Reimbursement (+/-) | | | | | | |
| X | | 10 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | | | |
| X | | 10 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | | | |
| X | | 10 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| X | | 10 | Pre | E | 5755 | Nonexpenditure Trust Fund Financing Sources - Transfers-In | | | |
| X | | 10 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | |
| X | | 10 | Pre | E | 5765 | Nonexpenditure Trust Fund Financing Sources - Transfers-Out | | | |
| | | | | | | | | | |
| | | 11 | Other Budgetary Financing Sources (+/-) | | | | | | |
| X | | 11 | Pre | E | 5790 | Other Financing Sources | | | Budgetary |
| X | | 11 | Pre | E | 7110 | Gains on Disposition of Assets | T | | Budgetary |
| X | | 11 | Pre | E | 7180 | Unrealized Gains - Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7190 | Other Gains | T | | Budgetary |
| X | | 11 | Pre | E | 7210 | Losses on Disposition of Assets | T | | Budgetary |
| X | | 11 | Pre | E | 7280 | Unrealized Losses - Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7290 | Other Losses | T | | Budgetary |
| X | | 11 | Pre | E | 7500 | Distribution of Income - Dividend | T | | Budgetary |
| | | | | | | | | | |
| | | | Other Financing Sources: | | | | | | |
| | | | | | | | | | |
| | | 12 | Donations and Forfeitures of Property | | | | | | |
| X | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5900 | Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |
| X | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |

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| | | 13 | Transfers-in/out Without Reimbursement (+/-) | | | | | | |
| X | | 13 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| X | | 13 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | | | |
| | | 14 | Imputed Financing From Costs Absorbed by Others | | | | | | |
| X | | 14 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | | | |
| | | 15 | Other (+/-) | | | | | | |
| X | | 15 | Pre | E | 5790 | Other Financing Sources | | | No budgetary impact. |
| X | | 15 | Pre | E | 5799 | Adjustment of Appropriations Used | | | No budgetary impact. |
| X | | 15 | Pre | E | 5900 | Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 7110 | Gains on Disposition of Assets | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7180 | Unrealized Gains - Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7190 | Other Gains | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7210 | Losses on Disposition of Assets | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7280 | Unrealized Losses - Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7290 | Other Losses | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7500 | Distribution of Income - Dividend | T | | No budgetary impact. |
| | | | | | | | | | |
| | | 16 | Total Financing Sources | | | | | | |
| X | | 16 | | | CALC (6..15) | | | | |
| | X | 16 | | | CALC (4..7) | | | | |
| | | | | | | | | | |
| X | | 17 | Net Cost of Operations (+/-) | | | | | | |
| | | | | | | | | | |
| | | 18 | Ending Balances | | | | | | |
| X | | 18 | | | CALC ((3+16) -17) | | | | Should equal the ending amount reported as net position on the balance sheet. |
| | X | 18 | | | CALC (3 + 16) | | | | Should equal the ending amount reported as net position on the balance sheet. |

* By definition, this USSGL account can have only this USSGL attribute domain.

Footnotes:

1. Use attribute domains as provided in Section IV, page 4.
2. "Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2003, but available for early implementation fiscal 2002. Early implementation is strongly recommended."
3. USSGL accounts 3109 & 7400 are required accounts for fiscal 2002 reporting.